TREVETT CRISTO
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February 27, 2006

Hon. John C. Ninfo, II
Chief U.S. Bankruptcy Judge
Room 1220, U.S. Courthouse
100 State Street
Rochester, NY 14614

RE: James W. Cooper, Sr.
BK No. 05-25256

Dear Judge Ninfo:

I am in receipt of attorney John Campolieto's letter to you dated February 15, 2006. It appears that Mr. Campolieto is under the misimpression that the debtor is required to pay all of the City property taxes that were owed as of the date of his previous filing, when it is clear that the debtor is only required to pay those taxes up to the value of the property as of the filing date of his previous Chapter 13 case. The City has not objected to the value proposed by the debtor of $18,000, and it does not appear that anything more needs to be done. The debtor is working with the Code Inspector to correct all of the interior violations. The debtor has no objection to the City holding the deed to the property for recording in the event that the debtor defaults, as long as the debtor is allowed to claim all real estate tax exemptions to which he would otherwise be entitled.

Thank you for your consideration in this matter.

Very truly yours

TREVETT CRISTO SALZER & ANDOLINA P.C.

/s/ David H. Ealy

David H. Ealy

DHE/ssg
Enclosures
xc: John M. Campolieto, Esq.
George M. Reiber, Esq.